

# Request for Tax Clearance Certificate Limited Liability Company or Limited Liability Partnership

CALIFORNIA FORM

**3555L**

Limited Liability Company (LLC) or Limited Liability Partnership (LLP) Name		Secretary of State File Number	
Current Address	Phone Number (      )	Federal Employer Identification Number	
Date business commenced in California:	Date business ceased or will cease in California:	Latest California tax return	
		Income period:	Date filed:

**All tax returns must be filed and balances due must be paid or secured before we will issue a Tax Clearance Certificate. All returns will remain subject to audit until the expiration of the normal statutes of limitations.**

If an individual or another business entity will act as the Assumer of any future tax liability, check the **Assumer** box below and follow the appropriate instructions. Requests taking advantage of the Assumer method generally receive a Tax Clearance Certificate within **30 days**.

- ☐ **Assumer** Individual or Trust complete pages 2 and 3.  
Corporate, LLC, or LLP complete pages 3 and 4.

If you are requesting a tax clearance without an Assumer, check the appropriate box below. Requests other than the Assumer method generally take **6 to 9 months** to receive a Tax Clearance Certificate.

- ☐ *Surety Bond*  
☐ *Cash Deposit*  
☐ *Taxes Paid* – A final return must be filed before we will issue a Tax Clearance Certificate based on Taxes Paid.

Has the IRS changed the LLC's or LLP's income tax liability for any years that you have not reported to us?

Yes No

**If yes, send us a copy of the Revenue Agent's Report.**

If the LLC or LLP is currently being examined or an examination is pending, identify the agency or agencies below:

IRS FTB Both

**If being examined, indicate which years:**

Current: \_\_\_\_\_

Pending: \_\_\_\_\_

Check tax return form filed: ☐ Form 100 ☐ Form 565 ☐ Form 568

**Supplemental information.** Please furnish the following information ONLY if another business entity will continue to conduct the business in California after the current cancellation of the original LLC or LLP.

Name of Transferee		California Identification Number or Secretary of State File Number of Transferee
Current Address	Phone Number (      )	Federal employer identification number
Date Assets Transferred to Transferee	Section of the Internal Revenue Code applicable to the transfer of taxpayer's business or assets:	

**We will send a copy of the Tax Clearance Certificate to the California Secretary of State.** If we are to mail the original Tax Clearance Certificate to someone other than the LLC or LLP listed above, please complete the following:

Name	Phone Number (      )
Address	

Mail completed form to:

**LIMITED LIABILITY COMPANY/PARTNERSHIP UNIT  
SECRETARY OF STATE  
PO BOX 944228  
SACRAMENTO CA 94244-2280**

For more information concerning this form, telephone the Franchise Tax Board at (916) 845-4124.

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

# INDIVIDUAL OR TRUST ASSUMPTION OF TAX LIABILITY

You must complete page 2 and page 3. Please print a copy for your records. We require a detailed financial statement (page 3) from all assumers.

**Note:** *To qualify as an assumer, you must show the financial ability to pay any potential assessments the closing or disappearing entity may incur through normal statutory periods.*

## Closing or disappearing business entity's information:

Business entity's name	California corporation or SOS file number
Current address	Federal employer identification number
	Phone number

## Assumer's information:

☐ Individual ☐ Trust

Individual or trust name	Social security number
Address	Trust federal identification number
	Phone number

*The undersigned individual or trust unconditionally agrees to file or cause to be filed with the Franchise Tax Board all tax returns and data required and to pay in full all accrued or accruing tax liabilities, penalties, interest, and fees due from the above named business entity at the effective date of dissolution, surrender, or cancellation.*

Trustee's name (if a trust) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

FOR PRIVACY ACT NOTICE, GET FORM FTB 1131.

# FINANCIAL STATEMENT FOR INDIVIDUAL OR OTHER ENTITY

Closing or disappearing business entity's name

California corporation or SOS file number

## Statement of Assets and Liabilities

Item	Present Value (A)	Liabilities Balance Due (B)	Equity in Asset
Cash			
Bank accounts			
Stocks and bonds			
Cash or loan value of insurance			
Household furniture			
Real property			
Vehicles			
Other assets (describe)			
Federal taxes outstanding			
Loans			
Other (include judgements)			
<b>Net assets</b> (Total column A less total column B)			\$

## General Information *(Attach additional schedules if necessary.)*

Net annual income

Source (name of business or employer)

Banks and savings and loan accounts (names and addresses)

Description and license number of each vehicle

Stocks and bonds (name of company, number of shares, etc.)

Real property (brief descriptions and locations)

I certify that the information above is correct to the best of my knowledge.

Assumer's name (print) \_\_\_\_\_

Assumer's address \_\_\_\_\_ Phone number (     ) \_\_\_\_\_

Assumer's signature \_\_\_\_\_ Date \_\_\_\_\_

# CORPORATION, LIMITED LIABILITY COMPANY, OR LIMITED LIABILITY PARTNERSHIP ASSUMPTION OF TAX LIABILITY

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## The Assumption of Tax Liability

of (1) \_\_\_\_\_ )  
\_\_\_\_\_ )  
A corporation, limited liability company, or limited liability partnership )  
\_\_\_\_\_ ) California Corporation number, Secretary of  
by (2) \_\_\_\_\_ ) State file number, or federal employer  
\_\_\_\_\_ ) identification number  
A corporation, limited liability company, or limited liability partnership )  
\_\_\_\_\_ ) California Corporation number, Secretary of  
\_\_\_\_\_ ) State file number, or federal employer  
\_\_\_\_\_ ) identification number

(Name of assumer) \_\_\_\_\_ unconditionally  
agrees to file with the Franchise Tax Board all tax returns and data required and pay in full all tax  
liabilities, penalties, interest and fees of (1) \_\_\_\_\_  
\_\_\_\_\_ ; at the  
effective date of dissolution, surrender, or cancellation

(2) \_\_\_\_\_  
Exact corporation, limited liability company, or limited liability partnership name

\_\_\_\_\_  
Printed name and title of officer/manager/partner/member

\_\_\_\_\_  
Signature and title of officer/manager/partner/member

State of \_\_\_\_\_

County of \_\_\_\_\_

On \_\_\_\_\_ before me, the undersigned, a notary public in and for  
said state, personally appeared \_\_\_\_\_

\_\_\_\_\_  
personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s)  
whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they  
executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the  
instrument the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

Name \_\_\_\_\_  
(typed or printed)

**Note:** LLC, LLP, and corporation assumers must provide a financial statement.